

Speaker Pat Bauer

Indiana House District 6

The Indiana Tax Court, as a result of a lawsuit filed with the Indiana Supreme Court, mandated the 2002 pay 2003 General Reassessment.

The General Assembly has adopted changes in the property tax exemption(s) and deductions to help offset the increase in taxes.

- Increased Homeowners Exemption for qualified homeowners from \$6,000 up to a maximum of \$35,000
- Eliminated 60% of the School General Fund Levy through state-paid Property Tax Replacement Credit
- Increased Homestead Credit
- Established new Property Tax Replacement Credit on all individual and business real property

Property owners who believe the Township Assessor's determination is erroneous may file an appeal. The appeal must be filed with the county Assessor's Office, (574)235-9523, within 45 days of the date on the NOTICE OF ASSESSMENT FORM (FORM 11).

Grounds for appeals must give specific reasons why the value should be changed. Do not give conclusions such as the assessment is too high.



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Speaker B. Patrick Bauer, State Representative
2002 and 2003 Certified Tax Comparison
St. Joseph County- District 6, by taxing unit

**Double-digit Property Tax Increases
Passed by our Local Governments**

Unit Name	2002 Certified* Tax	2003 Certified* Tax	% Change
Portage Township	\$722,623.00	\$2,521,145.00	248.9%
Michiana Regional Airport	\$2,423,739.00	\$4,325,947.00	78.5%
Mishawaka Public Library	\$3,146,619.00	\$3,895,417.00	23.8%
St. Joseph County	\$56,551,915.00	\$67,510,425.00	19.4%
Centre Township	\$253,255.00	\$282,352.00	11.5%

Senate Bill 1, which the legislature just passed December 5,
2003, will greatly reduce double-digit increases in the future.

All property taxes are assessed, raised and spent locally,
not by the state.

* Certified taxes reflect the property tax increases finalized when local budgets are adopted.